



# राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, १७ जुलाई, १९७६/२६ आषाढ़, १८९८

## GOVERNMENT OF HIMACHAL PRADESH

### LAW DEPARTMENT

### NOTIFICATION

*Simla-171002, the 17th July, 1976*

**No. LLR-D(6)24/76.**—The Himachal Pradesh Taxation (On Certain Goods carried by Road) Ordinance, 1976 (Ordinance No. 5 of 1976) promulgated by the Governor, Himachal Pradesh, under clause (1) of Article 213 of the Constitution of India on the 17th July, 1976, is hereby published in the Rajpatra, Himachal Pradesh, for the information of general public.

M. C. PADAM,  
Under Secretary (Judicial).



**THE HIMACHAL PRADESH TAXATION (ON CERTAIN GOODS CARRIED BY ROAD) ORDINANCE, 1976**

*Promulgated by the Governor of Himachal Pradesh in the Twenty-seventh Year of the Republic of India.*

*An ordinance to provide for the levy of a tax on certain goods carried by road in the State of Himachal Pradesh and for certain other connected matters.*

WHEREAS it is expedient to provide for levy of a tax on certain goods carried by road and for certain other connected matters;

And whereas, the Legislative Assembly of Himachal Pradesh is not in session and the Governor of Himachal Pradesh is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Himachal Pradesh is pleased to promulgate the following Ordinance:—

Short title,  
extent and  
commence-  
ment.

1. (1) This Ordinance may be called the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Ordinance, 1976.
- (2) It extends to the whole of Himachal Pradesh.
- (3) It shall come into force at once.

Definitions.

2. In this Ordinance, unless there is anything repugnant in the subject or context,—

- (a) 'barrier' means a barrier established under section 6 of this Ordinance;
- (b) 'Commissioner' means the Commissioner appointed under section 7 of this Ordinance;
- (c) 'goods' means the goods specified in column (2) of the schedule appended to this Ordinance;
- (d) 'Government' or 'State Government' means the Government of Himachal Pradesh;
- (e) 'Inspector' means the person authorised by the State Government to collect tax in respect of any goods crossing a barrier and includes every Government servant posted at a barrier in connection with the collection of tax;
- (f) 'kilogram' means 'kilogram' as defined in the Standard of Weights and Measures Act, 1956;
- (g) 'mechanical-vehicle' means any mechanically propelled vehicle adopted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer;
- (h) 'notification' means a notification published in the Official Gazette;



- (i) 'Official Gazette' means the Rajpatra, Himachal Pradesh,
- (j) 'prescribed' means prescribed by rules made under this Ordinance;
- (k) 'tax' means the tax levied under this Ordinance;
- (l) 'Taxing Authority' means any person or authority appointed by the State Government, by notification, to exercise the powers and perform the duties conferred or imposed upon a Taxing Authority by or under this Ordinance.

3. (1) There shall be levied and paid to the State Government on every kind of goods specified in column (2) of the Schedule to this Ordinance carried by mechanical vehicle, cart, animal and human agency or any other means, except railways and airways, a tax at the rate specified against such goods in column (3) thereof. The net weight for the purposes of assessment of the tax shall be determined in the manner prescribed.

Levy. and  
rate of tax.

*Explanation.*—The tax levied under this Ordinance shall be in addition to any tax levied or leviable under the Himachal Pradesh Passangers and Goods Taxation Act, 1955.

(2) The Government shall have the power to amend, by notification, column (3) of the Schedule, provided that the rates of tax specified in column (3) of the Schedule shall not be enhanced or reduced by more than 50 of the rates given therein on the commencement of the Ordinance.

4. Every person-in-charge of the mechanical vehicle, cart or animal in or on which the goods are carried or the person incharge of the goods, at the time of crossing a barrier, shall pay to the Inspector in-charge of the barrier the tax and shall obtain a receipt from him in token of having paid the amount specified therein.

Mode of  
payment of  
tax.

5. A table of the tax authorised to be taken at any barrier shall be put in a conspicuous place near such barrier legibly written or printed in Hindi and English words and figures, to which shall be annexed, written or printed in like manner, a statement of penalties for evading or refusing to pay the tax.

Exhibition  
of table of  
tax and  
statement  
of penal-  
ties.

6. The State Government may, from time to time, by notification in the Official Gazette, establish or remove barriers on any road.

Establish-  
men. of  
barriers.

7. (1) The Government may, for carrying out the purposes of this Ordinance, appoint a Commissioner and such other officer or officers to assist him as it thinks fit.

Taxing  
auth rities

(2) The officer or officers appointed under sub-section (1) shall exercise such powers, have jurisdiction over such area or areas and have such relation with one another as may be prescribed.

(3) The Government may, instead of appointing any person under sub-section (1), invest, by notification, any officer to exercise any power under this Ordinance, and also specify therein the area in which power is to be exercised and hereupon such officer or officers shall be deemed to have been appointed under sub-section (1).

(4) All persons appointed under this Ordinance, shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.



Powers of Inspectors and other taxing authorities.

8. The driver of a mechanical vehicle, cart or an animal carrying the goods shall cause to stop the vehicle, cart or animal as the case may be, when required so to do by the Inspector or any Taxing Authority to enable him to carry out any of the duties imposed on him under this Ordinance, or the rules made thereunder.

Assistance to Inspectors and other taxing authorities.

9. All police officers shall be bound to assist the Inspectors and Taxing Authorities, when required, in performance of their duties under this Ordinance, and, for that purpose, shall have the same powers which they have in the discharge of their ordinary police duties.

Recovery of tax in case of refusal to pay or evasion.

10. (1) If the Inspector-in-charge of the barrier is satisfied that any person carrying the goods has evaded payment of tax due under this Ordinance, or such person has not made the payment of tax on demand he may, for reasons to be recorded in writing and after hearing the said person, order detention of the goods as also the vehicle carrying such goods for such period as may reasonably be necessary and shall allow the same to proceed only on the owner of goods or his representative or the driver or other person in-charge of the goods, vehicle, cart or animal on behalf of the owner of the goods making payment of the tax or furnishing to his satisfaction a security or executing a bond with or without sureties for securing the amount of tax, in the prescribed form.

(2) In case the person-in-charge of goods or the vehicle detained under sub-section (1) fails to pay the tax due or furnish a bond referred to in sub-section (1) within 24 hours of the detention of such goods, the Inspector may cause the goods to be sold in the prescribed manner.

(3) The sale proceeds of such goods after defraying the expenses of sale and after deducting the tax shall be paid to the person-in-charge of the goods in the prescribed manner.

Penalties

11. (1) Who-so-ever,—

(a) contravenes or abets the contravention of any of the provisions of this Ordinance or the rules made thereunder or any order or direction made under any such provision or rule, or

(b) has concealed the particulars of the goods carried or deliberately furnished inaccurate particulars of such goods,

shall on conviction be liable to imprisonment of either description which may extend to six months or to a fine which may extend to one thousand rupees or to both.

(2) No Magistrate shall take cognizance of any offence under this Ordinance or the rules made thereunder except on a complaint in writing made by an officer or authority authorised by the State Government or the Commissioner in this behalf.

Revision

12. The Commissioner may, of his own motion or on an application made to him in the prescribed manner, call for and examine the records of any proceedings which have been taken under this Ordinance by any Officer subordinate to him and may subject to the provisions of this Ordinance and the rules made thereunder, and after such enquiry as may be deemed necessary, revise any order passed in such proceedings.



Provided that no order to the prejudice of any person shall be passed under this section without giving him a reasonable opportunity of being heard.

13. No suit, prosecution or other legal proceedings shall lie against any person authorised to act by or under this Ordinance or the rules made thereunder, for anything done, or purporting to have been done, in good faith, under this Ordinance or the rules made thereunder.

Bar of proceedings.

14. (1) The State Government may, by notification in the Official Gazette, make rules consistent with this Ordinance, for securing the levy and collection of tax and generally for carrying out the purposes of this Ordinance.

Power to make rules.

(2) Every rule made under this Ordinance shall be laid, as soon as may be after it is made, before the Legislative Assembly of Himachal Pradesh while it is in session for a total period of not less than fourteen days which may comprise in one session or in two or more successive sessions, and, if, before the expiry of the session in which it is so laid or sessions aforesaid, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

### THE SCHEDULE (See section 3)

| Sl. No. | Particulars of the goods on which tax is leviable                       | Rate of tax                          |
|---------|---|--------------------------------------|
| 1       | 2   | 3                                    |
| 1.      | Apples contained in boxes upto 10kg.capacity.                           | 50 Paise per box.                    |
| 2.      | Apples contained in boxes of more than 10 kg. and upto 20 Kg. capacity. | Re. 1.00 per box.                    |
| 3.      | Apples contained in any other packing or loose.                         | 50 Paise per 10 kg. or part thereof. |
| 4.      | Mangoes   | 25 Paise per 10 kg. or part thereof. |
| 5.      | Mandrine, Sweet Oranges including Kinnu.                                | 25 Paise per 10 kg. or part thereof. |
| 6.      | Appricots, Peaches, Plums   | 25 Paise per 10 kg. or part thereof. |

S. CHAKRAVARTI,  
Governor.

SIMLA;  
the 17th July, 1976.

T. R. HANDA,  
Secretary (Law).



उप-नियन्त्रक, मुद्रण तथा लेखन-सामग्री, हिमाचल प्रदेश, शिमला-3 द्वारा मुद्रित तथा प्रकाशित ।